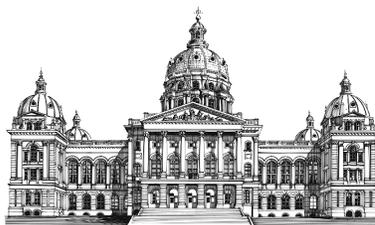

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February 8, 2000

Update on Excursion Gambling Boats, Pari-Mutuel, and Slot Machines at Racetracks for FY 1999

(Updated February 2000)

ISSUE

This *Issue Review* provides an update on excursion gambling boat, pari-mutuel, and slot machine operations at racetracks in Iowa. This *Review* does not address or include any information regarding casinos operated by Native American tribes in Iowa since the State receives no revenue, nor does it provide regulation over those operations.

AFFECTED AGENCIES

Racing and Gaming Commission
Department of Inspections and Appeals
Department of Public Safety

CODE AUTHORITY

Chapters 99D and 99F, Code of Iowa

BACKGROUND

History of Gambling in Iowa

- 1983 - SF 92 authorized pari-mutuel gambling (dog and horse racing)
- 1989 - SF 220 authorized simulcasting at pari-mutuel racetracks
- 1989 - SF 124 authorized excursion boat gambling
- 1994 - HF 2179 authorized slot machines at pari-mutuel racetracks, removed the \$5 bet limit and the \$200 daily loss limit for excursion gambling boats, and allowed all facilities to operate 24-hours a day

Regulation of Gambling in Iowa

The Iowa Racing and Gaming Commission administers pari-mutuel wagering laws, excursion boat gambling laws, and agency rules to assure the integrity of racetrack and excursion boat gambling operations. The five Commission members are appointed by the Governor and confirmed by the Senate.

The Racing and Gaming Commission within the Department of Inspections and Appeals, and the Division of Criminal Investigation (DCI) of the Department of Public Safety are responsible

for regulation of gambling operations. The Commission processes occupational license applications, prepares administrative rules, reviews incident reports, and observes activities to ensure compliance with laws and regulations. The DCI performs background checks of employees and provides on-site enforcement of regulations.

Revenue Flow

Excursion gambling boat and racetrack owners pay a wagering tax on gambling revenue. The wagering tax is distributed to:

- The city in which the excursion gambling boat or racetrack is located.
- The county in which the excursion gambling boat or racetrack is located.
- The Gamblers Assistance Fund.
- The State General Fund.
- The Rebuild Iowa Infrastructure Fund.

Refer to **Attachment A** for detailed information on how the wagering tax is calculated and distributed for the various types of gambling.

House File 2421 (Transportation and Capitals Appropriations Act), passed during the 1996 Legislative Session, allocated a maximum of \$60.0 million of gambling revenues to the General Fund per year beginning in FY 1996. All other gambling revenues go to the Rebuild Iowa Infrastructure Fund (RIIF). The RIIF received \$46.1 million in FY 1996, \$69.6 million in FY 1997, \$85.1 million in FY 1998 and \$103.4 million in FY 1999 from gambling revenues. Gambling revenues received by the State include wagering taxes from racetracks and boats, pari-mutuel tax, admission fees from racetracks, and daily licensing fees from racetracks. Wagering tax revenue accounted for 96.3% of the State gambling revenues in FY 1999.

Revenues - Wagering Taxes

Figure 1 shows the wagering tax revenue generated by gambling enterprises, other than the Lottery, totaled \$159.1 million in FY 1999. This is an increase of \$18.4 million (13.0%) compared to FY 1998.

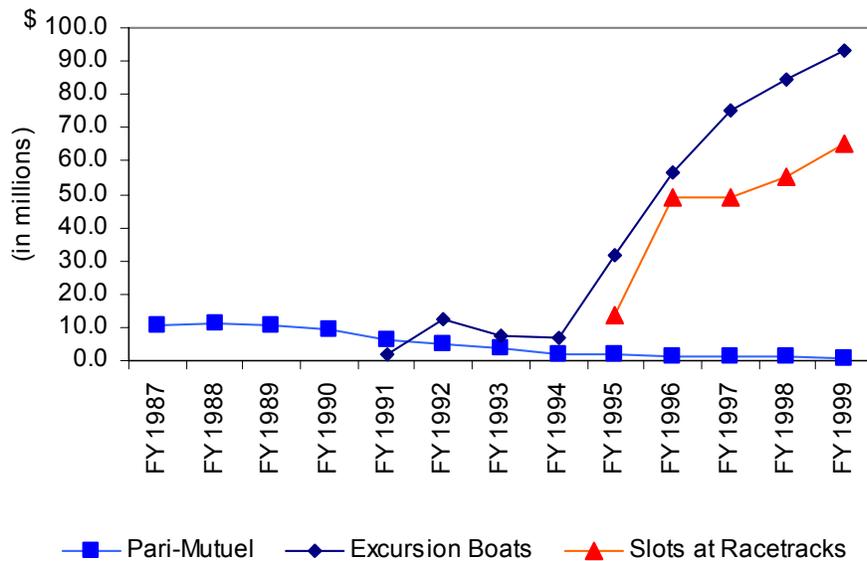
Figure 1
Wagering Tax Revenue

	Pari-Mutuel	Excursion Boats	Slots at Tracks	Total
FY 1986	\$ 2,105,033	NA	NA	\$ 2,105,033
FY 1987	10,698,238	NA	NA	10,698,238
FY 1988	11,093,673	NA	NA	11,093,673
FY 1989	10,347,942	NA	NA	10,347,942
FY 1990	9,420,393	NA	NA	9,420,393
FY 1991	6,306,801	\$ 1,928,361	NA	8,235,162
FY 1992	4,754,226	12,160,807	NA	16,915,033
FY 1993	3,870,334	7,637,891	NA	11,508,225
FY 1994	1,695,859	6,841,758	NA	8,537,617
	Pari-Mutuel	Excursion Boats	Slots at Tracks	Total
FY 1995	\$ 1,729,751	\$ 31,723,085	\$ 13,539,467	\$ 46,992,303
FY 1996	1,078,259	56,373,341	49,328,414	106,780,014

FY 1997	1,061,316	75,288,897	48,943,943	125,294,156
FY 1998	1,038,924	84,484,131	55,184,445	140,707,500
FY 1999	803,907	92,869,923	65,387,161	159,060,991
	<u>\$ 66,004,656</u>	<u>\$ 369,308,194</u>	<u>\$ 232,383,430</u>	<u>\$ 667,696,280</u>

Figure 2 shows an increase in FY 1999 wagering tax revenue from excursion gambling boat and slot machine gambling and a general decline since FY 1989 in wagering tax revenue from pari-mutuel gambling.

Figure 2
Wagering Tax by Source



The overall increase in wagering tax revenue from excursion gambling boats can be attributed to changes made during the 1994 Legislative Session, including the elimination of the maximum \$5 bet and \$200 loss limits. Also eliminated were restrictions on cruise schedules and operating hours, making the accessibility of excursion boat gambling comparable to that of land-based casinos. Nine riverboats operated during all of FY 1999, FY 1998 and FY 1997, and during a portion of FY 1996, seven boats operated during FY 1995 and three during FY 1994. In November 1997, the Racing and Gaming Commission approved an excursion gambling boat license for a boat to be located near Osceola which began operations on January 1, 2000. The Commission passed Administrative Rules 491-20.22 and 491-5.1 that indefinitely prohibits the issuance of new casino licenses for excursion gambling boats and racetracks effective September 1998.

Revenues - Admission Fees

The State also receives revenue from admission fees collected by the Racing and Gaming Commission from the racetracks and excursion gambling boats. Racetracks pay an admission fee of fifty cents for each person entering the grounds or enclosure of the racetrack. Excursion gambling boats pay an admission fee for each person embarking on a boat based on a formula set by Section 99F.10, Code of Iowa. The admission fees charged to the boats are determined by the amount appropriated to the Racing and Gaming Commission for excursion gambling boat regulation plus 65.0% of the salary costs for a maximum of two DCI special agents and four DCI gaming

enforcement officers for each boat. The admission fees from excursion boats are paid to the General Fund but are not considered part of the gambling revenue included in the amount over \$60.0 million deposited in the RIIF. **Figure 3** shows the admission fees paid by racetracks and excursion gambling boats totaled \$6.9 million for FY 1999, an increase of \$22,000 (0.3%) compared to FY 1998.

Figure 3
Admission Fees from Gambling Facilities

	Racetracks	Excursion Boats	Total
	FY 1995	\$ 1,439,064	\$ 1,001,164
FY 1996	3,989,150	1,996,904	5,986,054
FY 1997	4,107,283	2,443,950	6,551,233
FY 1998	4,202,914	2,651,688	6,854,602
FY 1999	4,143,837	2,733,120	6,876,957
Total	<u>\$ 17,882,248</u>	<u>\$ 10,826,826</u>	<u>\$ 28,709,074</u>

Total Gambling Revenues - All Sources

The gross amount wagered at all sources (boats, tracks, lottery), not including Indian gaming, totaled \$12.8 billion in FY 1999. This total equals spending by lowans of \$4,469 per capita.

Regulation Expenditures

State gambling regulation expenses are incurred by the Division of Criminal Investigation (DCI) and the Racing and Gaming Commission (RGC). **Figure 4** shows that regulation expenses totaled \$7.7 million for FY 1999, an increase of \$789,000 (11.4%) compared to FY 1998.

Figure 4
State Gambling Regulation Expenditures

	Excursion Gambling Boats		Pari-Mutuel and Slots		Total	
	DCI	RGC	DCI	RGC	DCI	RGC
FY 1990	\$ 751,149	\$ 0	\$ 252,604	\$ 0	\$ 1,003,753	\$ 0
FY 1991	1,283,203	1,922,053	288,897	1,878,605	1,572,100	3,800,658
FY 1992	1,274,315	540,891	248,719	1,713,476	1,523,034	2,254,367
FY 1993	1,082,133	605,926	293,158	1,692,845	1,375,291	2,298,771
FY 1994	1,157,436	602,509	306,540	1,739,818	1,463,976	2,342,327
FY 1995	2,228,737	656,828	588,051	1,559,293	2,816,788	2,216,121
FY 1996	3,160,017	1,042,272	545,151	1,856,678	3,705,168	2,898,950
FY 1997	3,409,132	1,200,451	475,499	1,928,098	3,884,631	3,128,549
FY 1998	3,285,445	1,267,768	418,945	1,971,267	3,704,390	3,239,035
FY 1999	3,836,793	1,353,127	446,981	2,095,194	4,283,774	3,448,321
Total	<u>\$21,468,360</u>	<u>\$ 9,191,825</u>	<u>\$ 3,864,545</u>	<u>\$16,435,274</u>	<u>\$ 25,332,905</u>	<u>\$ 25,627,099</u>

The Commission does not separate the regulation expenditures by pari-mutuel and slot machine operations.

CURRENT SITUATION

Excursion Gambling Boats and Racetracks Currently in Operation

Name	Location	Operations
Excursion Gambling Boats		
President	Davenport	924 slot machines 44 table games
Mississippi Belle II	Clinton	503 slot machines 17 table games
Diamond Jo	Dubuque	650 slot machines 39 table games
Catfish Bend	Southeast Iowa	518 slot machines 29 table games
Miss Marquette	Marquette	698 slot machines 36 table games
Belle of Sioux City	Sioux City	423 slot machines 22 table games
Lady Luck	Bettendorf	1,134 slot machines 49 table games
Ameristar II	Council Bluffs	1,090 slot machines 43 table games
Kanesville Queen - Harvey's	Council Bluffs	1,086 slot machines 58 table games
Racetracks		
Bluffs Run	Council Bluffs	dog racing simulcasting 1,248 slot machines
Prairie Meadows	Altoona	horse racing simulcasting 1,164 slot machines
Dubuque Greyhound Park	Dubuque	dog racing simulcasting 596 slot machines

Please see **Attachment E** for a map of locations.

Revenues

Wagering tax receipts from excursion gambling boats in FY 1999 were \$92.9 million. This is an increase of \$8.4 million (9.9%) compared to FY 1998. Refer to **Attachment B** for information on individual excursion gambling boats.

Wagering tax receipts from pari-mutuel gambling in FY 1999 (CY 1998) were \$838,000. This is a decrease of \$201,000 (19.4%) compared to FY 1998 (CY 1997). Refer to **Attachment C** for information on individual racetracks.

Wagering tax receipts from slot machines at Bluffs Run, Prairie Meadows, and Dubuque Greyhound Park totaled \$65.4 million during FY 1999. This is an increase of \$10.2 million (18.5%) compared to FY 1998. Refer to **Attachment D** for detailed information.

BUDGET IMPACT

The Racing and Gaming Commission estimates total FY 2000 revenues of \$96.7 million from excursion gambling boats, \$612,000 from pari-mutuel facilities, and \$70.6 million from slot machines at race tracks, for a total of \$167.0 million. This is an increase of \$8.9 million (5.6%)

compared to FY 1999 wagering tax revenues of \$159.1 million. With a maximum allocation of \$60.0 million of gambling revenue going to the General Fund, an estimated \$112.2 million in gambling revenue, including admission fees and daily license fees from racetracks, would go to the Rebuild Iowa Infrastructure Fund in FY 2000.

The Racing and Gaming Commission and the Division of Criminal Investigation have received appropriations for FY 2000 of \$3.5 million and \$4.0 million, respectively, for regulation of gaming operations. This is an increase of \$213,000 (2.9%) compared to FY 1999.

STAFF CONTACT: Ron Robinson (Ext. 16256)

Wagering Tax Calculation and Distribution

Pari-Mutuel Horse Racing - Section 99D.15(1), Code of Iowa

Calculation: 0.06 x gross wagered (paid within ten days after each horse race meeting)

Distribution: 0.005 x gross wagered - city
0.005 x gross wagered - county
0.003 x gross wagered - Gamblers Assistance Fund (FY 1999 and FY 2000 only)
remainder - State General Fund

Section 99D.15(2), Code of Iowa, provides a 6.0% tax credit if gross wagered is under \$90.0 million. CY 1998 gross wagered was \$81.9 million.

Pari-Mutuel Dog Racing - Section 99D.15(3), Code of Iowa

Calculation: 0.06 x gross wagered (if gross wagered is \geq \$55.0 million)
0.05 x gross wagered (if gross wagered is \geq \$30.0 million, but $<$ \$55.0 million)
0.04 x gross wagered (if gross wagered is $<$ \$30.0 million)

Distribution: 0.005 x gross wagered - city
0.005 x gross wagered - county
0.003 x gross wagered - Gamblers Assistance Fund (FY 1999 and FY 2000 only)
remainder - State General Fund

Simulcasting - Section 99D.15(4), Code of Iowa

Calculation: 0.02 x gross wagered

Distribution: 0.005 x gross wagered - city
0.005 x gross wagered - county
0.003 x gross wagered - Gamblers Assistance Fund (FY 1999 and FY 2000 only)
remainder - State General Fund

Casino Games - Section 99F.11, Code of Iowa

Calculation: (0.05 x first \$1.0 million adjusted gross receipts)
+ (0.10 x next \$2.0 million adjusted gross receipts)
+ (0.20 x remaining adjusted gross receipts) for riverboats
+ (0.28 x remaining adjusted gross receipts) for racetrack enclosures*

Distribution: 0.005 x adjusted gross receipts - city
0.005 x adjusted gross receipts - county
0.003 x adjusted gross receipts - Gamblers Assistance Fund
remainder - State General Fund

Gambling Revenue - Section 8.57(5)(e), Code of Iowa

Distribution: Annual gambling revenues to the State General Fund in excess of \$60.0 million go to the Rebuild Iowa Infrastructure Fund (RIIF).

* The rate on any amount of adjusted gross receipts over \$3.0 million from gambling games at racetrack enclosures increased to 24.0% on January 1, 1998, 26.0% on January 1, 1999, and will increase by 2.0% on January 1, 2000, and each succeeding calendar year until the rate is 36.0% starting January 1, 2004.

Excursion Gambling Boat Statistics by Boat

	<u>Gross Slot Receipts</u>	<u>Gross Table Receipts</u>	<u>Total Gross Wagered</u>	<u>Adjusted Gross Receipts</u>	<u>City Tax</u>	<u>County Tax</u>	<u>Gamblers Assistance</u>	<u>Wagering Tax Receipts</u>	<u>Admissions</u>
President									
FY 1998	\$ 962,521,182	\$ 47,269,256	\$ 1,009,790,438	\$ 70,705,939	\$ 353,530	\$ 353,530	\$ 212,118	\$ 12,872,011	\$ 1,776,147
FY 1999	977,809,776	43,113,636	1,020,923,412	71,283,656	356,418	356,418	303,680	12,980,044	1,663,025
Difference	\$ 15,288,594	(\$4,155,620)	\$ 11,132,974	\$ 577,717	\$ 2,888	\$ 2,888	\$ 91,562	\$ 108,033	-113,122
Percent Change	1.59%	-8.79%	1.10%	0.82%	0.82%	0.82%	43.17%	0.84%	-6.37%
Mississippi Belle II									
FY 1998	337,397,433	15,738,578	353,136,011	27,200,989	136,005	136,005	81,603	4,736,585	639,309
FY 1999	354,855,962	12,592,689	367,448,651	27,864,170	139,321	139,321	83,593	4,860,600	619,277
Difference	\$ 17,458,529	(\$3,145,889)	\$ 14,312,640	\$ 663,181	\$ 3,316	\$ 3,316	\$ 1,990	\$ 124,015	-20,032
Percent Change	5.17%	-19.99%	4.05%	2.44%	2.44%	2.44%	2.44%	2.62%	-3.13%
Diamond Jo									
FY 1998	524,647,653	43,417,676	568,065,329	42,327,879	211,639	211,639	126,984	7,565,313	1,127,423
FY 1999	577,819,374	43,241,776	621,061,150	44,903,152	224,516	224,516	134,709	8,046,889	1,123,262
Difference	\$ 53,171,721	(\$175,900)	\$ 52,995,821	\$ 2,575,273	\$ 12,877	\$ 12,877	\$ 7,725	\$ 481,576	-4,161
Percent Change	10.13%	-0.41%	9.33%	6.08%	6.08%	6.08%	6.08%	6.37%	-0.37%
Catfish Bend									
FY 1998	266,917,538	23,864,479	290,782,017	26,552,199	132,761	132,761	79,657	4,615,261	608,504
FY 1999	303,468,749	21,790,806	325,259,555	28,269,387	141,347	141,347	84,808	4,936,375	662,655
Difference	\$ 36,551,211	(\$2,073,673)	\$ 34,477,538	\$ 1,717,188	\$ 8,586	\$ 8,586	\$ 5,151	\$ 321,114	54,151
Percent Change	13.69%	-8.69%	11.86%	6.47%	6.47%	6.47%	6.47%	6.96%	8.90%
Miss Marquette									
FY 1998	391,229,276	30,604,578	421,833,854	31,925,376	159,627	159,627	95,776	5,620,045	799,037
FY 1999	417,825,492	27,798,599	445,624,091	32,417,317	162,087	162,087	97,252	5,712,038	732,901
Difference	\$ 26,596,216	(\$2,805,979)	\$ 23,790,237	\$ 491,941	\$ 2,460	\$ 2,460	\$ 1,476	\$ 91,993	-66,136
Percent Change	6.80%	-9.17%	5.64%	1.54%	1.54%	1.54%	1.54%	1.64%	-8.28%
Belle of Sioux City									
FY 1998	197,771,555	25,462,136	223,233,691	21,277,049	106,385	106,385	63,831	3,628,808	753,566
FY 1999	269,871,265	26,568,888	296,440,153	25,040,833	125,204	125,204	75,122	4,332,636	748,990
Difference	\$ 72,099,710	\$ 1,106,752	\$ 73,206,462	\$ 3,763,784	\$ 18,819	\$ 18,819	\$ 11,291	\$ 703,828	-4,576
Percent Change	36.46%	4.35%	32.79%	17.69%	17.69%	17.69%	17.69%	19.40%	-0.61%

Excursion Gambling Boat Statistics by Boat

	<u>Gross Slot Receipts</u>	<u>Gross Table Receipts</u>	<u>Total Gross Wagered</u>	<u>Adjusted Gross Receipts</u>	<u>City Tax</u>	<u>County Tax</u>	<u>Gamblers Assistance</u>	<u>Wagering Tax Receipts</u>	<u>Admissions</u>
Lady Luck									
FY 1998	\$ 999,746,511	\$ 51,609,176	\$ 1,051,355,687	\$ 73,766,640	\$ 368,833	\$ 368,833	\$ 221,300	\$ 13,444,362	1,717,663
FY 1999	1,174,469,190	57,947,715	1,232,416,905	84,918,757	424,594	424,594	254,756	15,529,808	1,944,630
Difference	\$ 174,722,679	\$ 6,338,539	\$ 181,061,218	\$ 11,152,117	\$ 55,761	\$ 55,761	\$ 33,456	\$ 2,085,446	226,967
Percent Change	17.48%	12.28%	17.22%	15.12%	15.12%	15.12%	15.12%	15.51%	13.21%
Ameristar II									
FY 1998	1,165,886,996	96,000,301	1,261,887,297	81,011,281	405,056	405,056	243,034	14,799,110	2,265,726
FY 1999	1,277,928,215	94,693,078	1,372,621,293	91,105,867	455,529	455,529	273,318	16,686,797	2,254,129
Difference	\$ 112,041,219	(\$1,307,223)	\$ 110,733,996	\$ 10,094,586	\$ 50,473	\$ 50,473	\$ 30,284	\$ 1,887,687	-11,597
Percent Change	9.61%	-1.36%	8.78%	12.46%	12.46%	12.46%	12.46%	12.76%	-0.51%
Kanesville Queen - Harvey's									
FY 1998	1,218,066,765	107,242,570	1,325,309,335	93,864,361	469,322	469,322	281,593	17,202,636	2,747,792
FY 1999	1,428,606,392	109,130,025	1,537,736,417	107,672,384	538,362	538,362	323,017	19,784,736	2,638,324
Difference	\$ 210,539,627	\$ 1,887,455	\$ 212,427,082	\$ 13,808,023	\$ 69,040	\$ 69,040	\$ 41,424	\$ 2,582,100	-109,468
Percent Change	17.28%	1.76%	16.03%	14.71%	14.71%	14.71%	14.71%	15.01%	-3.98%
Total All Boats									
FY 1998	6,064,184,909	441,208,750	6,505,393,659	468,631,713	2,343,158	2,343,158	1,405,896	84,484,131	12,435,167
FY 1999	6,782,654,415	436,877,212	7,219,531,627	513,475,523	2,567,378	2,567,378	1,630,255	92,869,923	12,387,193
Difference	\$ 718,469,506	(\$4,331,538)	\$ 714,137,968	\$ 44,843,810	\$ 224,220	\$ 224,220	\$ 224,359	\$ 8,385,792	-47,974
Percent Change	11.85%	-0.98%	10.98%	9.57%	9.57%	9.57%	15.96%	9.93%	-0.39%

Pari-Mutuel Statistics by Racetrack*

	Number of Performances	Pari-Mutuel Wagered	Simulcasting Wagered	Total Gross Wagered	City Tax	County Tax	Wagering Tax Receipts
Bluffs Run							
FY 1998	4,201	\$ 14,103,172	\$ 32,086,052	\$ 46,189,224	\$ 70,516	\$ 70,515	\$ 880,837
FY 1999	4,962	13,430,403	31,844,657	45,275,060	67,152	67,152	781,038
Difference	761	\$ -672,769	-241,395	\$ -914,164	\$ -3,364	\$ -3,363	\$ -99,799
Percent Change	15.34%	-5.01%	-0.76%	-2.02%	-5.01%	-5.01%	-12.78%
Prairie Meadows							
FY 1998	4,249	8,536,154	65,337,838	73,873,992	0	0	0
FY 1999	4,183	8,101,722	73,808,480	81,910,202	0	0	0
Difference	-66	\$ -434,432	\$ 8,470,642	\$ 8,036,210	\$ 0	\$ 0	\$ 0
Percent Change	-1.58%	-5.36%	11.48%	9.81%	0.00%	0.00%	0.00%
Dubuque Greyhound Park							
FY 1998	1,475	3,502,625	5,300,886	8,803,511	44,017	44,017	158,087
FY 1999	1,468	3,484,140	5,143,580	8,627,720	43,139	43,139	155,960
Difference	-7	\$ -18,485	\$ -157,306	\$ -175,791	\$ -878	\$ -878	\$ -2,127
Percent Change	-0.48%	-0.53%	-3.06%	-2.04%	-2.04%	-2.04%	-1.36%
Total All Tracks							
FY 1998	9,925	26,141,951	102,724,776	128,866,727	114,533	114,532	1,038,924
FY 1999	10,613	25,016,265	110,796,717	135,812,982	110,291	110,291	936,998
Difference	688	\$ -1,125,686	\$ 8,071,941	\$ 6,946,255	\$ -4,242	\$ -4,241	\$ -101,926
Percent Change	6.48%	-4.50%	7.29%	5.11%	-3.85%	-3.85%	-10.88%

* These figures are reflected in the fiscal year during which the racing season ended. Racing seasons may cross fiscal years, but revenues to the General Fund are not realized until the end of the racing season.

Slot Machine Statistics by Racetrack

	<u>Gross Receipts</u>	<u>Adjusted Gross Receipts</u>	<u>City Tax</u>	<u>County Tax</u>	<u>Gamblers Assistance</u>	<u>Wagering Tax Receipts</u>	<u>Admissions</u>
<i>Prairie Meadows</i>							
FY 1998	\$ 2,299,170,224	\$ 127,106,038	\$ 635,530	\$ 635,530	\$ 381,318	\$ 27,181,115	3,403,681
FY 1999	2,503,934,501	139,051,015	695,255	695,255	417,153	32,562,061	3,323,463
Difference	\$ 204,764,277	\$ 11,944,977	\$ 59,725	\$ 59,725	\$ 35,835	\$ 5,380,946	-80,218
Percent Change	8.91%	9.40%	9.40%	9.40%	9.40%	19.80%	-2.36%
<i>Bluffs Run</i>							
FY 1998	2,215,788,270	105,229,889	526,149	526,149	315,690	22,457,418	4,153,540
FY 1999	2,246,263,646	110,457,298	552,286	552,286	331,372	25,726,985	4,100,321
Difference	\$ 30,475,376	\$ 5,227,409	\$ 26,137	\$ 26,137	\$ 15,682	\$ 3,269,567	-53,219
Percent Change	1.38%	4.97%	4.97%	4.97%	4.97%	14.56%	-1.28%
<i>Dubuque Greyhound Park</i>							
FY 1998	428,232,863	27,438,632	137,193	137,193	82,316	5,545,912	848,606
FY 1999	503,201,760	31,901,202	159,506	159,506	95,704	7,098,115	883,963
Difference	\$ 74,968,897	\$ 4,462,570	\$ 22,313	\$ 22,313	\$ 13,388	\$ 1,552,203	35,357
Percent Change	17.51%	16.26%	16.26%	16.26%	16.26%	27.99%	4.17%
<i>Total All Slots</i>							
FY 1998	4,943,191,357	259,774,559	1,298,872	1,298,872	779,324	55,184,445	8,405,827
FY 1999	5,253,399,907	281,409,515	1,407,047	1,407,047	844,229	65,387,161	8,307,747
Difference	\$ 310,208,550	\$ 21,634,956	\$ 108,175	\$ 108,175	\$ 64,905	\$ 10,202,716	-98,080
Percent Change	6.28%	8.33%	8.33%	8.33%	8.33%	18.49%	-1.17%

Excursion Gambling Boats and Racetracks Currently in Operation

